

MONTANA

INFORMATION FOR INITIAL APPLICANTS FOR THE UNIFORM CPA EXAMINATION

The Montana State Board of Public Accountants (Board) has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and grade reporting. Please read this information before completing the application form.

APPLICATION FORMS

Initial applications must be completed by applicants who:

- Have never taken the examination;
- Have previously taken the examination as candidates in another state but who have not earned credit;
- Have previously taken the examination as candidates of another state and wish to transfer credit to this state;
- Have previously applied as candidates of this state and were found eligible but who have not yet taken the examination.

Applicants who have previously taken the examination for other jurisdictions must complete an initial application form. Applicants transferring credit(s) from another jurisdiction into Montana must submit an Authorization for Transfer of the Uniform CPA Examination Grades form. This form must be completed and submitted to CPA Examination Services. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

APPLICATION AND EXAMINATION FEES

All applicants are required to pay both an application fee and an examination fee upon submission of the initial application.

Application fee: \$ 170.00

Examination fees are listed below.

Auditing and Attestation	(AUD)	\$ 159.25
Business Environment and Concepts	(BEC)	\$ 114.25
Financial Accounting and Reporting	(FAR)	\$ 148.00
Regulation	(REG)	\$ 125.50

Applicants will be able to apply for one or more section(s) of the examination at a time. You should not apply for a section for the examination unless you are ready to take it within the next 6 months.

All fees must be paid at the time of application and must be in US dollars. Personal checks, certified checks or money orders must be drawn on a US bank and made payable to CPA Examination Services. A fee of \$35.00 will be charged each time a check is returned by the bank.

Allow four to six weeks for complete processing of the application and all required educational documentation.

REFUND POLICY

There is no provision for withdrawing from the examination. Application fees are **NOT** refundable.

Examination fees may be partially refunded under the following extreme circumstances; medical emergency of candidate or candidate's immediate family, or death in immediate family. Documentation of such circumstances must be submitted along with written request.

Applicants who are deemed ineligible may be approved for a refund of examination fees only. Upon notification of ineligibility, applicants must contact the Montana State Coordinator at 1-800-CPA-EXAM for resolution.

NOTICE TO SCHEDULE

All candidates are advised to see the Candidate Bulletin at www.nasba.org for complete instructions.

After eligibility to take the examination is determined, an Authorization To Test (ATT) will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. The NTS will be valid for a 6-month period.

Once an NTS has been issued, an eligible candidate has 6 months from the date of the NTS to schedule and take the approved examination section(s).

Remember your NTS includes the date that your NTS expires. If your NTS expires prior to your taking the examination section(s), you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application and examination fees.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, candidates are required to contact Prometric, Inc. (Prometric) to schedule their examination. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule the examination. For a list of test centers, visit Prometric's web site at www.prometric.com. The Montana State Board of Public Accountants and CPA Examination Services do not control space availability or location of the test centers.

Candidates who need to reschedule or cancel must contact Prometric. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule or cancel the examination. You may be required to pay a penalty and/or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund of application or examination fees.

ELIGIBILITY FOR EXAMINATION

Initial (and transfer) applicants must have:

- completed at least 24 semester hours of upper division or graduate level accounting courses including at least one course in each of the following subject areas:
 - (a) financial accounting;
 - (b) auditing;
 - (c) taxation;
 - (d) management accounting;
- completed at least 24 semester hours in business related courses such as;
 - (a) information systems;
 - (b) business law;
 - (c) finance;
 - (d) economics;
 - (e) marketing;
 - (f) ethics;
 - (g) organizational behavior;
 - (h) quantitative applications in business; and
 - (i) communication skills.

An upper division course is normally defined as a course taken at the junior or senior level and would exclude introductory courses in accounting and economics.

One quarter unit or hour of credit is equivalent to two-thirds of a semester unit or hour.

EVIDENCE OF EDUCATIONAL QUALIFICATIONS

Candidates are required to completed the educational requirements at the time an initial application is filed. Candidates must submit to CPA Examination Services an official transcript from each institution at which original credit toward the educational requirement has been earned.

Candidates who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Service Inc. (FACS). *No other foreign evaluation services will be accepted.* Candidates should obtain forms directly from FACS at www.facsusa.com.

EXAMINATION CREDIT

Candidates may take the required sections individually and in any order. Candidates who pass a section will be granted credit for the section passed. The passing grade for each section is 75.

Credit for any section passed shall be valid for eighteen (18) months from the date the candidate took that section without having to attain a minimum score on any failed section and a candidate must pass all four sections within that eighteen month period. Candidates who do not pass all four sections within the eighteen months shall lose credit for each section passed outside the period and must retake that section(s).

Candidates cannot retake a failed section(s) within the same testing window.

EXAMINATION SECTIONS

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

ACKNOWLEDGMENT AND NOTIFICATION

Acknowledgment of receipt of applications will be sent to applicants according to the method of notification indicated on the initial application. This notice is being sent to applicants only as acknowledgment that the application materials have been received. Allow five to ten business days for acknowledgment of application receipt. Notification of any deficiencies in the application will be sent within six weeks after its receipt.

A Notice to Schedule (NTS) will be sent to candidates according to the method of notification on the initial application. The NTS is scheduled to generate after the application is completely processed. Candidates are advised that if their NTS is not received within 6 weeks of submission of their application, to contact CPA Examination Services immediately. All candidates are advised to check with their email provider for blocked or spammed emails. The email address from which the NTS will be sent is cbtnts@nasba.org.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Such applicants must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Any name or social security number change must be reported in writing via fax or US Mail, with official documentation (e.g. copy of marriage certificate, copy of social security card) to CPA Examination Services. Changes to your address can be reported in writing via fax, email or US Mail. Be sure to include your file number and signature on any correspondence with CPA Examination Services.

MATERIALS TO BE SUBMITTED

Initial applicants must submit to CPA Examination Services:

- (1) Completed, signed and notarized application; and
- (2) Fee payable to CPA Examination Services. Certified checks or money orders must be drawn on a U.S. bank; and
- (3) Official transcript(s) may be submitted by candidates, to CPA Examination Services at the time of application; and
- (4) Three letters of reference in support of the candidate's application.

CPA Examination Services staff is available by telephone, Monday through Friday, between 8:00 a.m. and 4:30 p.m., Central Time at 800-CPA-EXAM or 615-880-4250.

Submit Application, Application fees, and Examination fees to:

**CPA Examination Services
P.O. Box 440555
Nashville, TN 37244**

Mail Transcripts and all other correspondence to:

CPA Examination Services

Montana Coordinator

P.O. Box 198469

Nashville, TN

37219-8469

OR

CPA Examination Services

Montana Coordinator

150 Fourth Avenue N., Suite 700

Nashville, TN

37219-8469

800-CPA-EXAM

615-880-4250

fax 615-880-4290

web:www.nasba.org

email:cpaes-mt@nasba.org

MONTANA

INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION

FOR OFFICE USE ONLY	
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Read "Information for Applicants" which you received with the application before completing both sides of this form. Record the information requested in ink or by typewriter. Where boxes are provided, print one letter or digit in each box; make a check mark where appropriate; leave a box empty between words; omit punctuation; abbreviate as necessary.

1. SOCIAL SECURITY NUMBER: | | | | | | | | | | | | | | | |

2. NAME (Must exactly match the name on your ID)

Title (check one)

Mr.

Ms.

Mrs.

Miss

FIRST	MIDDLE	LAST
MAIDEN/PREVIOUS	SUFFIX	MOTHERS' MAIDEN NAME

3. RESIDENCE ADDRESS AND TELEPHONE: This should be the postal address and telephone number at which you can be reached until examination grades are reported. Send any change in writing to CPA Examination Services with your name and social security number.

				AREA CODE		TELEPHONE NUMBER			
CITY				STATE		ZIP CODE		COUNTRY	
EMAIL ADDRESS						FAX NUMBER			

4. BUSINESS ADDRESS AND TELEPHONE:

				AREA CODE		TELEPHONE NUMBER			
NAME OF ORGANIZATION									
ADDRESS									
CITY				STATE		ZIP CODE		COUNTRY	

5. CONTACT PREFERENCE: Email Fax Residence Address Business Address

6. DATE OF BIRTH: | | | | | | | | | | | | | | | |
MONTH DAY YEAR

7. SELECT SECTION(S) TO BE TAKEN: Business Environment & Concepts — (BEC)
Auditing and Attestation- (AUD)
Regulation — (REG)
Financial Accounting & Reporting — (FAR)

8. Is this the first time you are applying for the Uniform CPA Examination in **Montana**? YES NO

If NO, indicate the most recent date on which you took the examination. _____
MONTH/YEAR

9. Have you ever taken the Uniform CPA Examination in any other state? YES NO If YES, what state? _____

10. Are you transferring credit from that state? YES NO

If credit is being transferred to Montana, the information must be submitted by the state board in the jurisdiction from which transfer is requested and must be received by CPA Examination Services. A form for this purpose may be obtained from CPA Examination Service.

11. Have you ever been denied permission to take the Uniform CPA Examination for a reason other than not meeting the educational requirements? YES NO (If YES, attach detailed information.)

12. Have you ever passed the CPA examination in this state or any other state? YES NO If YES, what state? _____

13. Have you ever been licensed in this state or any other state? YES NO If YES, what state? _____

14. Have you ever been charged with or convicted of a crime (including a plea or no contest or deferred prosecution) relating to, or committed during the course of your professional practice, or involving violence, use or sale of drugs, fraud, deceit, or theft, whether or not an appeal is pending ? You may omit (1) traffic violations for which you paid a fine of \$100.00 or less and (2) charges or convictions prior to your 16th birthday. YES NO If YES, attach detailed information.
15. Has a licensing agency ever taken adverse or disciplinary action against your license (certificate)? YES NO
If YES, attach detailed information.
16. Has a complaint ever been made against you alleging unethical behavior or unprofessional conduct? YES NO
If YES, attach detailed information.

17. EDUCATION: (See information sheet for educational requirements.)

Transcripts of all necessary college and university records must be sent to the Board office with this application if applying for examination.

NAME OF COLLEGE OR UNIVERSITY	DATES ENROLLED	DEGREE (MAJOR & MINOR)	DATE OF DEGREE		SCHOOL CODE
			MONTH	YEAR	

18. List all professional/occupational licenses, registrations, or certificates granted to you.

State/Province/Territory	License Number	Date Issued	Current	Type of License

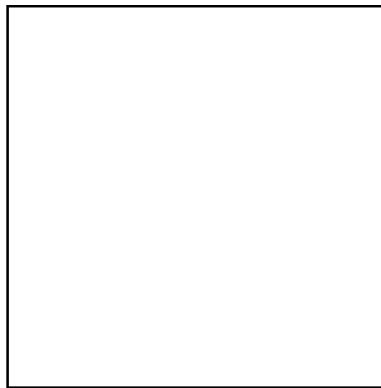
19. MORAL CHARACTER REFERENCES. Provide the names and addresses of the three persons whom you have asked to write letters of reference in support of your application for CPA candidacy. Please use the Moral Character Reference Forms provided.

Reference letters must be submitted by CPA Examination Services along with the initial application.

PRINT NAME	ADDRESS (INCLUDING STREET, CITY & STATE)

20. Applicants with Disabilities: Applicants requiring modifications in the examination administration because of a disability must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form every time that they apply for the examination and need special modifications. The completed forms must be returned to CPA Examination Services with all required documentation at the time of application.

21. In the space provided on the right, glue or staple a 2"x2" "passport" photograph taken within the last three months, showing your head and shoulders only. Sign your name at the bottom of the photograph. Print your name on the back. Do not sign across the features.



22. I hereby declare under penalty of perjury that I have submitted an Uniform CPA Examination application and have been determined eligible to sit with notification from the Montana State Board of Public Accountants, for the current examination cycle.

In signing this application, I am aware that a false statement or evasive answer to any questions may lead to denial of my application or subsequent revocation of licensure on ethical grounds. I accept the rules and procedures outlined in these documents as the basis for my scheduling form.

I hereby declare that in the event my examination papers are lost, any claim I may have against the Montana Board of Public Accountants or CPA Examination Services will be limited to the scheduling fee paid by me.

Legal Signature of Applicant

Dated

Subscribed an sworn to by me this _____ day of _____, _____ at

City/State/Province

Notary Public

SEAL

For the State of _____

My Commission expires _____, _____.

Applications are to be submitted by regular mail to the following address:

**CPA Examination
P.O. Box 440555
Nashville, TN 37244**